Preserve

App F IX 4

1935-36
(only)

File No 214-35

Previous References
mel 214-34-2

Serial Nos. 3, 4,

Letter References

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for may 1936

SUBJECT

Levy of municipal taxes on the shops attached to Bakshi Narasaphai temple and chatram in Srirangapatna Mysore city.

The Pdh city municipal cl mysore
No L 8620 dated 12/5/36

WD 03607—GPB—22 500—2 8-35

Directed to take action in accordance with the suggestion made by him in para 4 of his letter cited 3

DLL
18/6/36

Levy of taxes on Bakthas Narasappa temples 2 enclosures
Chathrams properties 6647

General and Revenue Secretariat — File No 214 of 1936 — [App F III—2

Serial No 3

From

The President city mul bl
Mysore

no RT 1300 dated 8-4-36

Requests orders of Govt in regard to the levy of taxes on the shops attached to Bakthas Narasappas' temple Chathram on ~~the~~ Avenue road

Subs with previous references available on the subject

2 In view of what is stated by the President, his opinion is that the Chief Comm's order dated 15/5/1867 which is an executive one has to be considered as having been superseded by the subsequent municipal enactments & that the properties are consequently liable to municipal taxation - may perhaps to be accepted

3 The Law section may also be consulted in the matter

16/4/36

4 Which is the first Municipal Regn applicable to Mysore city passed subsequent to 1867? Is the exemption in question saved by it?

20/4

Refer as para 3 of G.O. (E.S.) No 572-38-Rev 3/4/1884

NOTE—Contn Sheet

WD 03 94—GPB—30 000 37

Exemption from Taxes — Bakshi Narasappa's Charities Mysore

6495 p 635

L & W 2

File No 914 of 1934-35 — General and Revenue Secretariat

5 It was by Regn III of 1888 that the Bangalore Municipal Regns of 1871 etc were first made applicable to the Mysore area from 1st Dec 1888

6 Sec 65 of the Municipal Regn of 1871, there is no exemption allowed for charitable buildings from payment of taxes Sec 59 (Proviso under (xi), of Regn of 1906 exemption has been allowed in the case of buildings used solely for public purposes but not used for purposes of profit or in respect of buildings apart of buildings used as a place of public worship or used for charitable but not residential purposes —

Page 13

7 Reference para 4 supra.

Joa 21/4/34

For favour of opinion as to whether the Dewan's view expressed in para 4 of the letter may be accepted

Asst Secy Law Secn now Comptr

Law 22/4

When a building is used for purposes of profit there is no justification to exempt it from the tax the proviso to sec 64 (xiii) exempts buildings used solely for

6458

Serial No

257 Law

public purposes and one charitable used or intended to be used for purposes of profit

TSD 20/4

I observe that the Chief Comr's order of 15-5-1861 can at best be construed as exempting the properties in question from the then existing taxation - The order contains no promise that the property would be exempt from liability to any future general scheme of taxation that may thereafter be made by legislation. The exemption from taxation under the Municipal Regulations now in force can only be claimed under its specific provisions and it is clear that no such exemption can be claimed in respect of any building or part of a building which is let out, even though the rents realised may be used for charitable purposes — (Vide 1935 A I R Bom 321). The President's view in para 4 of the P W D may therefore be accepted

Asst Secy to Govt
with compts

29 4 36

—Contn Sheet

WD 03594—GPB—30 000—13 7 35

Exemption from taxes — Bakale Narasappa's charities, Mysore city

File No 4047 of 193 | General and Revenue Secretariat

For orders

Chiefsecy)
A reply with, if appd, be sent as to advice
of the Law Dept
2 Hon members
to Dewan

Hm 30-4-36
Hm 30/4

Hm 1/5/36

OFFICE OF THE SECRETARIAT TO COUNCIL 30 APR 1936 No 8446

DEWAN'S OFFICE 2 MAY 1936 No 6727

Hm 2-5-36
Hm 5/5
for 5/5

Subd with a draft reply for appl
It does not seem necessary to quote the reasons mentioned in the Law Advt's note
Chiefsecy
Hm 7/5

CHIEF SECRETARY 7 MAY 1936

Hm 7/5/36

Hm 7/5
Dewan
Hm 7/5

To
The President, City Mcl
Mysore
No L 8626 Dated 7/5/36
Requests him to take necessary
action in accordance with
the suggestion made by him
in para 4 of his letter (W 3)

TYPING SECTION 8 MAY 1936 GENL & REV SECTT

W 15/5
B
8/5/36

2 T 1300 Encl

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL, MYSORE

D/d 2nd April 1936

M A SREENIVASAN Esq BA
PRESIDENT CITY MUNICIPAL COUNCIL,
MYSORE

9 APR 1936

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore

Ref:- Levy of Municipal taxes on the shops attached to Bakshi Narasappa's Temple and Chatram in Sivarampet, Mysore

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With reference to the correspondence ending with your letter No L 7308/11 214-35-2 dated 17-4-1935 and subsequent reminders on the subject referred to above I have the honour to forward herewith the original order of the Chief Commissioner issued on 10-6-1861 to the late Mr Bakshi Narasappa for favour of perusal, as desired and return

2 As regards the administrator's contention that in the year 1908 or 1909 a resolution was passed by the Municipal Council withdrawing the tax imposed on the buildings under adverence, I may state that I have gone through the Proceedings books of the years concerned carefully examined by a responsible official and found that no such resolution has been passed The administrator of the properties, on whom the burden of proof rests, has also not produced any document in support of his contention though he was requested by a registered letter to send all the relevant documents

3 Similar properties attached to Charitable and religious institutions in the City have been assessed when they have been let out and in cases of default in paying the assessment so levied suits have been filed for recovery of the dues

4 On a study of the available papers and the matter referred to above I am inclined to agree with the view indicated by Mr the Advocate General and the Municipal Advocate on the objection petition under consideration that the immunity from taxation claimed on the strength of an executive order like the one now produced cannot be held to be in effect at present under the subsequent Municipal enactments and the properties are liable

to pay tax

Very early orders of Government are solicited in the matter All the connected records are herewith submitted

I have the honour to be,

Sir,

Your most obedient servant,

President

FVR

Appendix F G—1]

SUBJECT

Section Mf

File No 214-34

Serial No 4

No L 8620 Ext 1

To The President, City Mlt

Mysore

Sir,

With reference to your letter no R-J 1300 dated the 28th April 1936 requesting orders in regard to the levy of municipal taxes on the shops attached to Bakshi Narasappa's temple Sabhattram, located in Sivarampet, Mysore city, I am directed to state that Govt accept the view contained in para 4 of your letter and

...iary No of letter r plied to

General and Revenue Secretariat

( )

the *193*

Date of issue 12.5.36

Signed by M. A. S

List of enclosures

Copied by Bu 9/5

Examined by

WD 03601—GPB—30 000—2d 9 35

reply and that necessary further action may be taken to levy taxes on these buildings according to law

The enclosure is herewith returned

J Bowers

By [illegible]
Chief Clerk

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 12th May 1936

No R 8620 Encl

From

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

To

The President,
City Municipal Council,
Mysore

Sir

With reference to your letter No R T 1300 dated 2/8th April 1936 requesting orders in regard to the levy of municipal taxes on the shops attached to Bakshi Narasappa's temple and chattram located in Sivarampet, Mysore City, I am directed to state that Government accept the view contained in para 4 of your letter under reply and that necessary further action may be taken to levy taxes on these buildings according to law

The enclosure is herewith returned

I have the honour to be,

Sir,

Your most obedient servant,

T D

for Chief Secretary to Government